In response to the Office Action mailed February 11, 2004, please amend the above-identified application as follows:

***Amendments to the Claims*:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (currently amended) An automated method of analyzing and comparing financial data, the method comprised of:

gathering data from at least one field in at least two different financial statements;

determining the applicability of a first subroutine to the gathered data;

if applicable, applying the first subroutine to the gathered data;

determining the applicability of a second subroutine to the gathered data;

if applicable, applying the second subroutine to the gathered data;

determining the applicability of a third subroutine to the gathered data;

if applicable, applying the third subroutine to the gathered data,

wherein at least one of the subroutines is applicable; and

electronically reporting the results of the first subroutine, the second subroutine, and the third subroutine to identify underlying factors which cause changes in revenue and cost,

wherein the first subroutine is a volume variance subroutine, a mix variance subroutine, a net revenue change variance subroutine, a cost change variance subroutine, an exchange variance subroutine or a one-time subroutine.

2. (canceled)

3. (currently amended) The method defined in claim 1 wherein the second subroutine is a volume variance subroutine, a mix variance subroutine, a net revenue change

variance subroutine, a cost change variance subroutine, an exchange variance subroutine or a one-time subroutine <u>and the second subroutine is not the same as the first subroutine</u>.

4. (currently amended) The method defined in claim 1 wherein the third subroutine is a volume variance subroutine, a mix variance subroutine, a net revenue change variance subroutine, a cost change variance subroutine, an exchange variance subroutine or a one-time variance subroutine <u>and the third subroutine is not the same as the first and second subroutines</u>.

5. (original) The method defined in claim 1 further comprising determining the applicability of a fourth subroutine to the gathered data; and

if applicable, applying the fourth subroutine to the gathered data.

6. (original) The method defined in claim 5 further comprising determining the applicability of a fifth subroutine to the gathered data; and

if applicable, applying the fifth subroutine to the gathered data.

7. (original) The method defined in claim 6 further comprising determining the applicability of a sixth subroutine to the gathered data; and

if applicable, applying the sixth subroutine to the gathered data.

8. (original) The method defined in claim 5 wherein the fourth subroutine is a volume variance subroutine, a mix variance subroutine, a net revenue change variance subroutine, a cost change variance subroutine, an exchange variance subroutine or a one-time variance subroutine.

9. (original) The method defined in claim 6 wherein the fifth subroutine is a volume variance subroutine, a mix variance subroutine, a net revenue change variance subroutine, a cost change variance subroutine, an exchange variance subroutine or a one-time variance subroutine.

10. (original) The method defined in claim 7 wherein the sixth subroutine is a volume variance subroutine, a mix variance subroutine, a net revenue change variance subroutine, a cost change variance subroutine, an exchange variance subroutine or a one-time variance subroutine.

11. (original) The method defined in claim 1 wherein the first subroutine, the second subroutine, and the third subroutine compare data from a first period with data from a second period.

12. (currently amended) An automated method of analyzing and comparing financial data, the method comprised of:

gathering data from at least one field in at least two different financial statements;

determining the applicability of a volume variance subroutine to the gathered data;

if applicable, applying the volume variance subroutine against the gathered data resulting in volume variance data;

determining the applicability of a mix variance subroutine to the gathered data;

if applicable, applying the mix variance subroutine against the gathered data resulting in mix variance data;

determining the applicability of a net revenue change variance subroutine to the gathered data;

if applicable, applying a net revenue change variance subroutine against the gathered data resulting in net revenue variance data;

determining the applicability of a cost change variance subroutine to the gathered data;

if applicable, applying the cost change variance subroutine against the gathered data resulting in cost change variance data;

determining the applicability of an exchange variance subroutine to the gathered data;

if applicable, applying the exchange variance subroutine against the gathered data resulting in exchange variance data;

determining the applicability of a one-time variance subroutine to the gathered data;

if applicable, applying the one-time subroutine against the gathered data resulting in one-time variance data,

wherein at least one subroutine is applicable; and

electronically reporting the output of the one or more applicable subroutines in the form of the volume variance data, the mix variance data, the net revenue variance data, the cost change variance data, the exchange variance data, and the one-time variance data to identify the basis for changes in profit, revenue, and costs.

13. (original) The method defined in claim 12 wherein, the volume variance subroutine is further comprised of:

retrieving the aggregated extended revenue or costs for products in a first period and in a second period;

retrieving the total number of products sold during the first period and the total number of products sold during the second period;

deducting the number of products sold in the first period from the number of products sold during the second period;

calculating the average price or costs of the product during the first period and the average price of the product during the second period; and

multiplying the average price or cost during the first period is by the difference in number of products sold between the first period and the second period resulting in a volume variance reflecting the revenue and cost differences due to a change in product volume.

14. (original) The method defined in claim 12 wherein the mix variance subroutine is further comprised of:

retrieving the total revenue generated from a series of products for a first period and for a second period;

retrieving the total volume of products sold from the series of products for the first period and the second period;

calculating the average price for the series for the first period and for the second period;

calculating the percentage sold for each type of product in the series for the first period and the second period;

calculating the net change in percentage for each type of product in a series by subtracting the percentage of each type of product for the first period from the percent of each type of product for the second period;

multiplying the net change in the percentage by the average price in the first period and by the total volume from the second period resulting in a mix variance, the mix variance being the differences due to a change in mix among configurations within a product line or a change in installation rate of options.

15. (original) The method defined in claim 12 wherein the mix variance subroutine is further comprised of:

retrieving the cost generated from a series of products for a first period and for a second period;

retrieving the total volume of products sold from the series of products for the first period and the second period;

calculating the cost for the series for the first period and for the second period;

calculating the percentage sold for each type of product in the series for the first period and the second period;

calculating the net change in percentage for each type of product in a series by subtracting the percentage of each type of product for the first period from the percent of each type of product for the second period;

multiplying the net change in the percentage by the average price in the first period and by the total volume from the second period resulting in a mix variance, the mix variance being the differences due to a change in mix among configurations within a product line or a change in installation rate of options.

16. (original) The method defined in claim 12 wherein the net revenue subroutine is further comprised of:

retrieving revenue from the first period and the second period with respect to each configuration and option available in a particular series;

retrieving the volume sold for each configuration in a series and each option purchased;

calculating the average price for each configuration and option for the first period and the second period;

calculating the change in the average price for each configuration and each option;

multiplying the change in the average price for each configuration by the volume for that particular configuration in the second period to obtain a resulting product for each configuration; and

summing up the resulting products for each configuration and option to determine the net revenue change variance.

17. (previously presented) The method defined in claim 16 wherein the step of multiplying is further comprised of multiplying the price for each option by the volume of the options purchased.

18. (original) The method defined in claim 12 wherein the volume factor variance subroutine is comprised of:

retrieving the change in material cost per unit for the first period and for the second period;

gathering product volume data for at least one configuration for the first period and for the second period; and

multiplying the product volume of the second period by the cost change in the second period.

19. (original) The method defined in claim 12 wherein the exchange variance subroutine is comprised of:

retrieving the revenue in the local currency amount and in the desired currency amount for the first period and the second period;

gathering the exchange rate between a local currency and a desired currency for the first period and for the second period;

calculating the difference between the revenue of the first period and the second period with respect to the local currency then with respect to the desired currency;

multiplying the exchange rate of the first period resulting in a preliminary variance amount;

deducting the preliminary variance amount from the previously determined difference between the first period and the second period under the desired currency.

20. (original) The method defined in claim 12 wherein the exchange variance subroutine is comprised of:

retrieving the revenue in the local currency amount and in the desired currency amount for the first period and the second period;

gathering the exchange rate between a local currency and a desired currency for the first period and for the second period;

calculating the difference between the costs of the first period and the second period with respect to the local currency then with respect to the desired currency;

multiplying the exchange rate of the first period resulting in a preliminary variance amount;

deducting the preliminary variance amount from the previously determined difference between the first period and the second period under the desired currency.